

# भारत का राजपत्र The Gazette of India



असाधारण  
EXTRAORDINARY

भाग II—खण्ड 1

PART II—Section 1

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed  
as a separate compilation

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS  
(Legislative Department)

New Delhi, the 21st May, 1979/Vaisakha 31, 1901 (Saka)

The following Act of Parliament received the assent of the President on the 20th May, 1979, and is hereby published for general information:—

THE UNION DUTIES OF EXCISE (DISTRIBUTION)  
ACT, 1979

No. 24 OF 1979

[20th May, 1979]

An Act to provide for the payment out of the Consolidated Fund of India of sums equivalent to a part of the net proceeds of certain Union duties of excise to the States to which the law imposing the duty extends and for the distribution of those sums among those States in accordance with the principles recommended by the Finance Commission in its report dated the 28th day of October, 1978.

Be it enacted by Parliament in the Thirtieth Year of the Republic of India as follows:—

1. (1) This Act may be called the Union Duties of Excise (Distribution) Act, 1979.

Short  
title and  
com-  
mence-  
ment.

(2) It shall be deemed to have come into force on the 1st day of April, 1979.

2. In this Act, the expression "distributable Union duties of excise" means forty per cent. of the net proceeds of Union duties of excise, other than on electricity, levied and collected under the Central Excises and Salt Act, 1944 and any other law for the levy and collection of such duty, unless the law earmarks the proceeds of the duty for any special purpose.

Defini-  
tion.

*Explanation.*—The expression "net proceeds" has the same meaning as in clause (1) of article 279 of the Constitution.

Payment to States of sums equivalent to a part of the net proceeds of Union duties of excise and distribution of the sums among them.

3. During each of the financial years commencing on and after the 1st day of April, 1979 there shall be paid, out of the Consolidated Fund of India, to the States sums equivalent to the distributable Union duties of excise levied and collected in that year and those sums shall be distributed to each of the States specified in column (1) of the Table below in such percentage as is set out against it in column (2):—

TABLE

(1)	(2)
State	Percentage
Andhra Pradesh	7.698
Assam	2.793
Bihar	13.025
Gujarat	4.103
Haryana	1.177
Himachal Pradesh	0.521
Jammu and Kashmir	0.839
Karnataka	4.877
Kerala	4.036
Madhya Pradesh	8.727
Maharashtra	6.633
Manipur	0.218
Meghalaya	0.200
Nagaland	0.097
Orissa	4.682
Punjab	1.226
Rajasthan	4.813
Tamil Nadu	7.641
Tripura	0.373
Uttar Pradesh	18.293
West Bengal	8.028

Payment to be charged on the Consolidated Fund of India.

4. The expenditure on the payments in pursuance of section 3 shall be charged on the Consolidated Fund of India.

Power to make rules.

5. (1) The Central Government may, by notification in the Official Gazette, make rules providing for the time at which and the manner in which, any payments under this Act are to be made, for the making of adjustments between one financial year and another and for any other incidental or ancillary matters.

(2) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

3 of 1962.

6. The Union Duties of Excise (Distribution) Act, 1962, shall, as from the 1st day of April, 1979 stand repealed.

Repeal.

R. V. S. PERI SASTRI,  
*Secy. to the Govt. of India.*

